

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

PAULA K. DAVIS,

Respondent.

1:15-mi-101-WSD

OPINION AND ORDER

This matter is before the Court on Magistrate Judge Catherine M. Salinas' Final Report and Recommendation [7] ("R&R"), recommending that Petitioner United States of America's ("Petitioner") Petition to Enforce Internal Revenue Service Summons [1] ("Petition") be dismissed as moot.

On December 11, 2015, Petitioner filed its Petition, seeking judicial enforcement of an Internal Revenue Service ("IRS") summons issued to Respondent Paula K. Davis ("Respondent"). The summons required Respondent to provide the IRS with testimony and certain documents and records. ([1.1]). On February 23, 2016, Respondent provided the requested materials to Petitioner. (R&R at 2). That day, the Magistrate Judge issued her R&R, recommending that Petitioner's Petition be dismissed as moot. The parties do not object to the R&R


and, finding no plain error in it, the R&R is adopted. See United States v. Slay, 714 F.2d 1093, 1095 (11th Cir. 1983) (per curiam). Because Respondent has provided the materials requested by the IRS summons, the Petition seeking to enforce Respondent's compliance with the summons is dismissed as moot.

For the foregoing reasons,

IT IS HEREBY ORDERED that Magistrate Judge Catherine M. Salinas' Final Report and Recommendation [7] is **ADOPTED**.

IT IS FURTHER ORDERED that Petitioner United States of America's Petition to Enforce Internal Revenue Service Summons [1] is **DISMISSED AS MOOT**.

SO ORDERED this 23rd day of August, 2016.



WILLIAM S. DUFFEY, JR.
UNITED STATES DISTRICT JUDGE